

# Monthly Financial Report

April 30, 2025

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FISCAL YEAR 2025

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DeKalb County School District  
Byron Schueneman, Chief Financial Officer



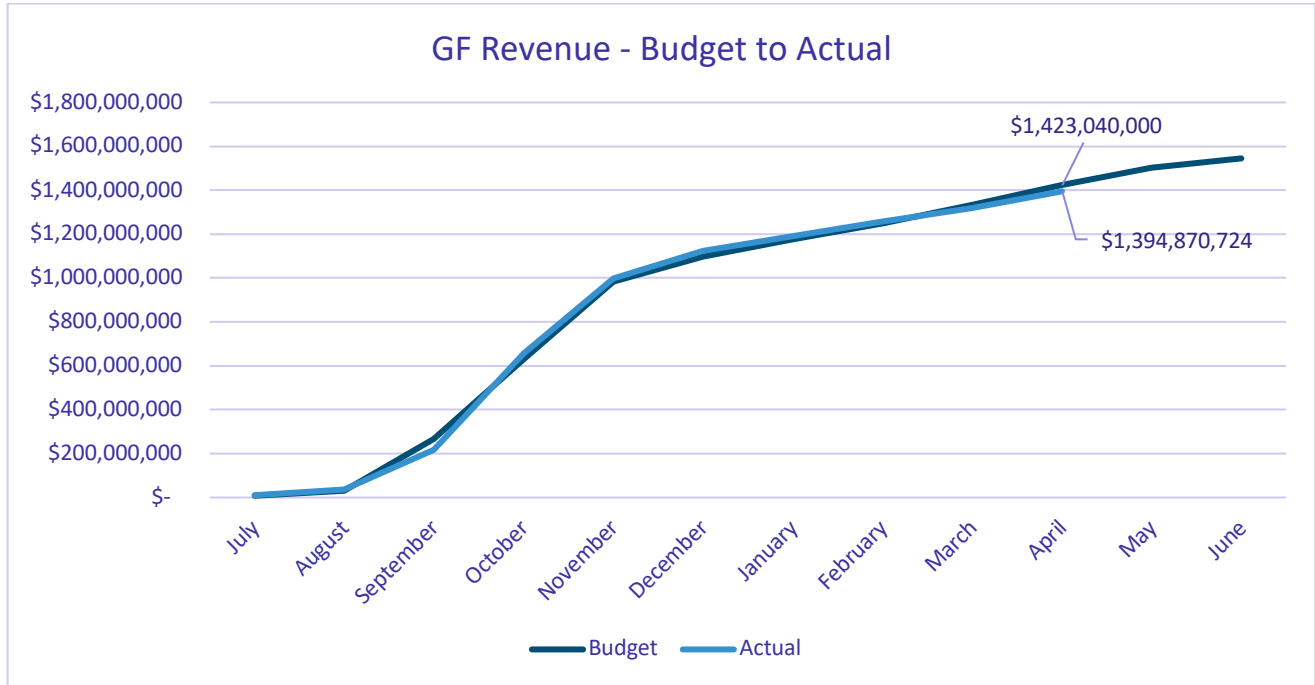
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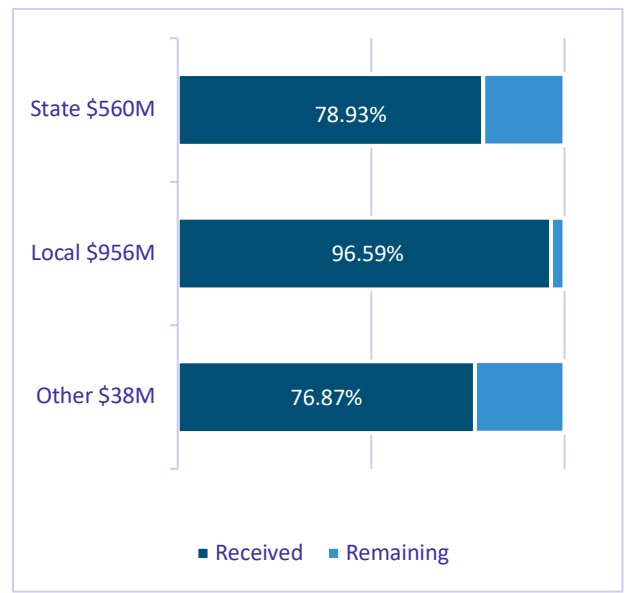
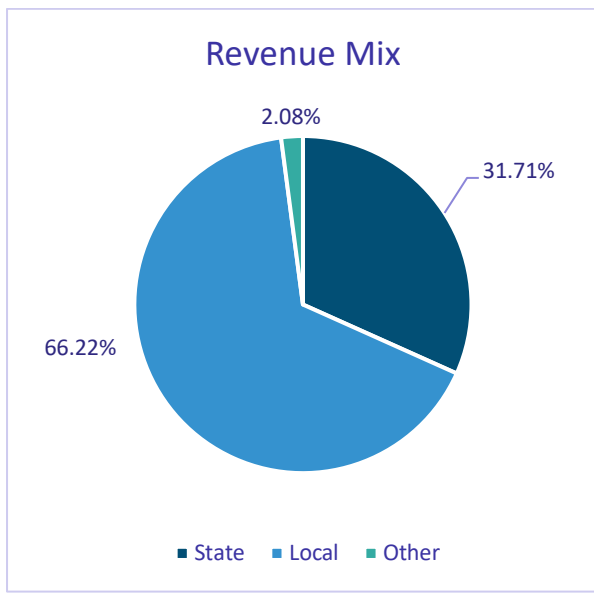
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# Key Performance Indicators

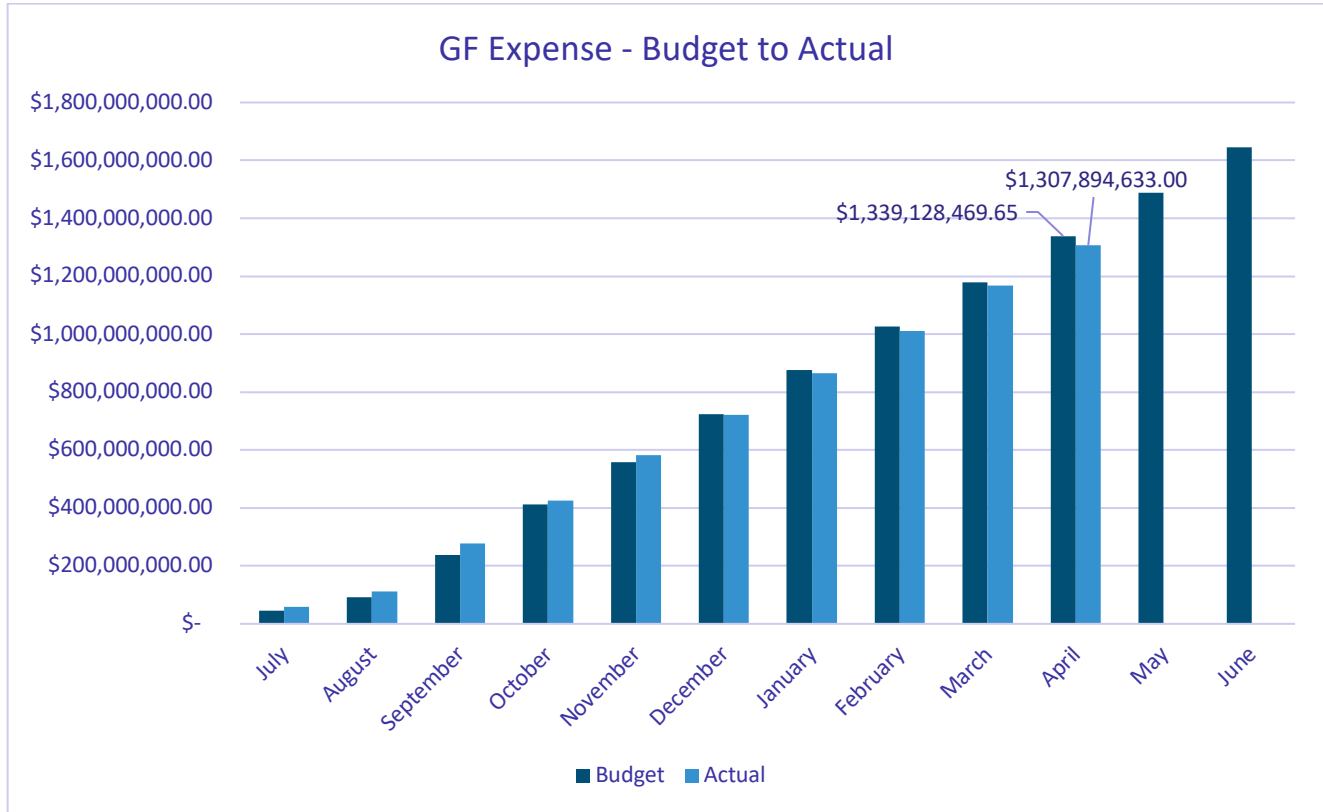
## General Fund Revenues



	Amount Collected	Percentage of Budget
Actual	\$1.39B	89.7%
Benchmark	\$1.42B	91.9%
Difference	<b>-\$28M</b>	<b>-2.2%</b>

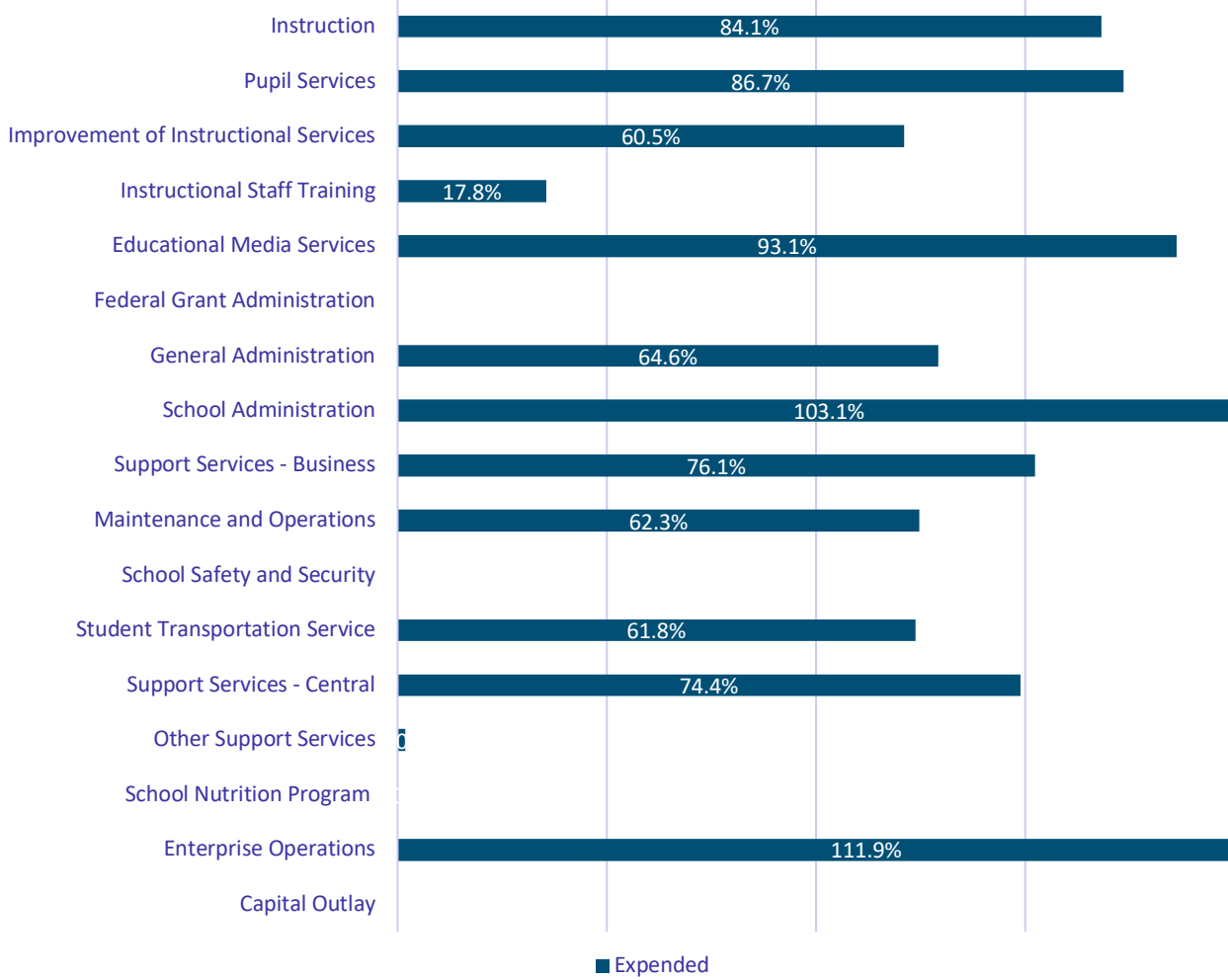


## General Fund Expenses

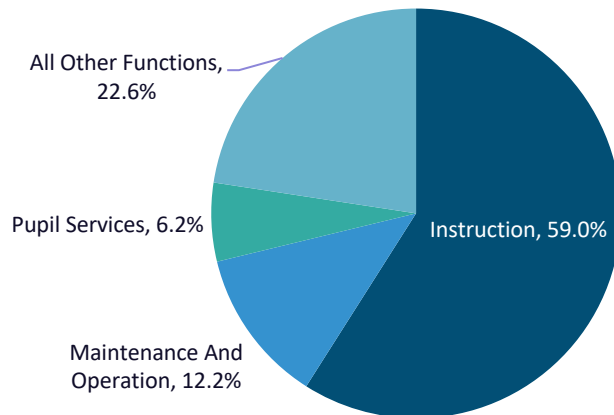


	Amount Spent	Percentage of Budget
Actual + Transfer Out	\$1.31B	79.2%
Benchmark	\$1.34B	81.3%
Difference	<b>\$31.3M</b>	<b>2.1%</b>

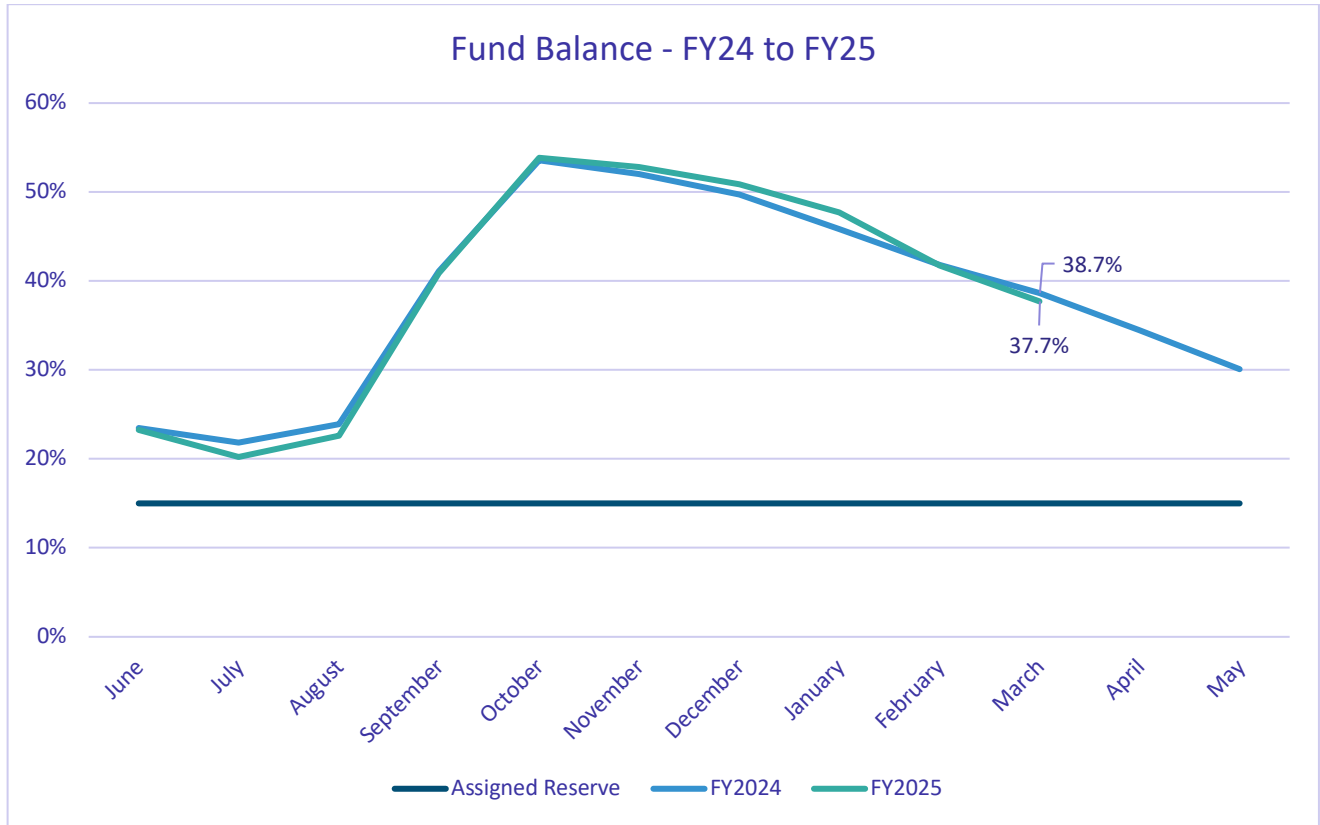
### GF Budget Utilization by Function



Significant Functions	Amount Spent	Percentage of Total Spend
Instruction	\$737.8M	59.0%
M&O	\$152.6M	12.2%
Pupil Services	\$77.5M	6.2%



## Fund Balance



	FY25 Fund Balance	FY25 %	FY24%
Nonspendable	\$1.0M		
Committed (15%)	\$240.5M	15.0%	15.0%
Unassigned	\$362.6	22.7%	23.7%
<b>Total</b>	<b>\$604.1M</b>	<b>37.7%</b>	<b>38.7%</b>

DEKALB COUNTY BOARD OF EDUCATION  
Balance Sheet  
Governmental Funds  
April 30, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
<b>Assets</b>						
Cash and Cash Equivalents	\$ 732,788,700	\$ 657,266,244	\$ -	\$ 28,526,616	\$ (1,624,789)	\$ 1,416,956,772
Receivable, Net						
State Government	61,645,818	-	-	-	1,536,582	63,182,400
Federal Government	1,716,360	-	-	210,554	21,466,349	23,393,263
Local	-	-	-	-	3,143	3,143
Other	13,251	-	-	14,637	5,700	33,588
Inventories	1,017,939	-	-	570,724	-	1,588,664
Total assets and deferred outflows of resources	<u>\$ 797,182,068</u>	<u>\$ 657,266,244</u>	<u>\$ -</u>	<u>\$ 29,322,532</u>	<u>\$ 21,386,985</u>	<u>\$ 1,505,157,829</u>
<b>Liabilities</b>						
Accounts Payable	\$ 8,241,899	\$ 3,739,704	\$ -	\$ 346,820	\$ 896,419	\$ 13,224,843
Salaries & Benefits Payable	129,187,860	-	-	392,394	48,167	129,628,421
Payroll Withholdings Payable	55,631,900	-	-	-	-	55,631,900
Total liabilities	<u>193,061,659</u>	<u>3,739,704</u>	<u>-</u>	<u>739,215</u>	<u>944,586</u>	<u>198,485,163</u>
Total liabilities and deferred inflows of resources	<u>193,061,659</u>	<u>3,739,704</u>	<u>-</u>	<u>739,215</u>	<u>944,586</u>	<u>198,485,163</u>
<b>FUND BALANCES</b>						
Nonspendable						
Inventories	\$ 1,017,939	\$ -	\$ -	\$ 570,724	\$ -	\$ 1,588,664
Restricted						
Capital Projects	-	610,665,132	-	-	-	610,665,132
Continuation of Grant Programs	-	-	-	28,012,593	12,070,473	40,083,066
Committed						
Reserve	240,466,839	-	-	-	-	240,466,839
Assigned						
Capital Projects	-	42,861,408	-	-	-	42,861,408
Student Activity Accounts	-	-	-	-	8,371,925	8,371,925
Unassigned	362,635,632	-	-	-	-	362,635,632
Total fund balances	<u>604,120,410</u>	<u>653,526,540</u>	<u>-</u>	<u>28,583,317</u>	<u>20,442,399</u>	<u>1,306,672,666</u>
Total Liabilities, Deferred Inflows of Resources, and Fund Balances	<u>\$ 797,182,068</u>	<u>\$ 657,266,245</u>	<u>\$ -</u>	<u>\$ 29,322,532</u>	<u>\$ 21,386,985</u>	<u>\$ 1,505,157,829</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Statement of Revenues, Expenditures and Changes in Fund Balances  
Governmental Funds  
For the Period Ended April 30, 2025

	GENERAL FUND	CAPITAL PROJECTS FUND	DEBT SERVICE FUND	SCHOOL NUTRITION FUND	NONMAJOR GOVERNMENTAL FUND	TOTAL GOVERNMENTAL FUNDS
<b>REVENUES</b>						
Property Taxes	\$ 923,617,170	\$ -	\$ -	\$ -	\$ -	\$ 923,617,170
Sales Taxes	5,047,110	116,443,710	-	-	-	121,490,820
State Funds	442,251,690	-	-	1,322,312	24,715,943	468,289,945
Federal Funds	-	-	-	46,904,338	153,860,886	200,765,224
Charges for Services	999,865	-	-	498,606	4,682,228	6,180,699
Investment Earnings	21,513,465	24,209,679	-	-	12,541	45,735,685
Miscellaneous	1,441,424	340,058	-	1,461,897	10,605,654	13,849,033
Total revenues	<u>1,394,870,724</u>	<u>140,993,446</u>	<u>-</u>	<u>50,187,153</u>	<u>193,877,252</u>	<u>1,779,928,575</u>
<b>EXPENDITURES</b>						
Current						
Instruction	737,791,650	3,211,482	-	-	96,014,334	837,017,466
Pupil Services	77,530,510	-	-	-	25,003,707	102,534,217
Improvement of Instructional Services	15,172,516	8,343,456	-	-	2,622,114	26,138,086
Instructional Staff Training	191,022	-	-	-	22,933,337	23,124,359
Educational Media Services	16,866,566	-	-	-	437,820	17,304,386
Federal Grant Administration	-	-	-	-	3,685,417	3,685,417
General Administration	49,465,882	-	-	-	1,696,663	51,162,545
School Administration	74,028,836	-	-	-	1,774,772	75,803,608
Support Services - Business	17,697,287	-	-	27,178	454,500	18,178,965
Maintenance And Operation	152,632,538	1,428,060	-	-	6,262,365	160,322,963
School Safety And Security	2,029,601	-	-	-	1,527,723	3,557,324
Student Transportation Service	63,016,830	2,075,795	-	-	2,231,091	67,323,716
Support Services - Central	42,554,504	2,625,318	-	-	1,262,876	46,442,699
Other Support Services	12,316	-	-	-	420,088	432,404
School Nutrition Program	-	-	-	50,386,137	1,190,292	51,576,429
Enterprise Operations	864,223	-	-	-	2,732,147	3,596,370
Capital Outlays						
Facilities Acquisition & Construction	-	144,471,733	-	-	20,012,107	164,483,840
Total expenditures	<u>1,249,854,280</u>	<u>162,155,844</u>	<u>-</u>	<u>50,413,315</u>	<u>190,261,355</u>	<u>1,652,684,793</u>
Excess (deficiency) of revenues over expenditures	<u>145,016,444</u>	<u>(21,162,397)</u>	<u>-</u>	<u>(226,162)</u>	<u>3,615,897</u>	<u>127,243,782</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating Transfers From Other Funds	25,708,382	54,986,031	-	464,659	3,396,834	84,555,906
Operating Transfers To Other Funds	(58,042,724)	-	-	-	(26,513,183)	(84,555,906)
Sale or Compensation for the Loss of Capital Assets	135,087	1,062,862	-	-	-	1,197,949
Total other financing sources (uses)	<u>(32,199,255)</u>	<u>56,048,893</u>	<u>-</u>	<u>464,659</u>	<u>(23,116,348)</u>	<u>1,197,949</u>
Net change in fund balances	112,817,190	34,886,495	-	238,496	(19,500,451)	128,441,730
Fund balances - beginning	491,303,220	618,640,045	-	28,344,821	39,942,850	1,178,230,936
Fund balances - ending	<u>\$ 604,120,410</u>	<u>\$ 653,526,540</u>	<u>\$ -</u>	<u>\$ 28,583,317</u>	<u>\$ 20,442,399</u>	<u>\$ 1,306,672,666</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
All major fund types  
For the Year-to-Date as of April 30, 2025  
With Comparative Totals for June 30, 2024

	GENERAL FUND				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
<b>REVENUES</b>					
Property Taxes	\$ 956,268,398	\$ 956,268,398	\$ 923,617,170	\$ (32,651,229)	\$ 889,255,821
Sales Taxes	6,500,000	6,500,000	5,047,110	(1,452,890)	8,791,707
State Funds	559,830,156	556,349,715	442,251,690	(114,098,025)	543,579,132
Federal Funds	-	8,725,000	-	(8,725,000)	6,147,132
Charges for Services	775,000	775,000	999,865	224,865	1,149,597
Investment Earnings	15,000,000	15,000,000	21,513,465	6,513,465	23,475,344
Miscellaneous	6,730,000	6,730,000	1,441,424	(5,288,576)	8,241,453
Operating Transfers From Other Funds	-	-	-	-	2,048,024
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	214,735
Other Source	-	-	-	-	(2,728)
<b>Total revenues</b>	<b>1,545,103,554</b>	<b>1,550,348,113</b>	<b>1,394,870,724</b>	<b>(155,477,389)</b>	<b>1,482,900,217</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Instruction	881,236,747	877,762,458	737,791,650	139,970,808	837,200,925
Pupil Services	93,144,658	89,393,240	77,530,510	11,862,731	82,513,368
Improvement of Instructional Services	23,419,032	25,074,910	15,172,516	9,902,395	15,399,776
Instructional Staff Training	659,975	1,074,968	191,022	883,946	228,132
Educational Media Services	16,287,855	18,124,378	16,866,566	1,257,812	17,317,681
Federal Grant Administration	-	-	-	-	24,693
General Administration	63,618,909	76,613,681	49,465,882	27,147,799	46,581,376
School Administration	71,833,296	71,828,920	74,028,836	(2,199,915)	81,839,359
Support Services - Business	21,718,627	23,251,288	17,697,287	5,554,001	16,495,984
Maintenance And Operation	261,530,763	244,930,938	152,632,538	92,298,400	156,124,109
School Safety And Security	-	-	2,029,601	(2,029,601)	1,432
Student Transportation Service	95,740,171	101,940,206	63,016,830	38,923,376	73,161,729
Support Services - Central	43,721,315	57,234,250	42,554,504	14,679,745	32,867,579
Other Support Services	1,492,693	1,291,299	12,316	1,278,983	1,327,295
School Nutrition Program	351,273	351,273	-	351,273	324,927
Enterprise Operations	1,502,100	772,100	864,223	(92,123)	549,586
Facilities Acquisition & Construction	-	-	-	-	-
Other Outlays	-	-	-	-	17,132,215
Debt Service	-	-	-	-	-
UNDEFINED	-	-	-	-	-
<b>Total current</b>	<b>1,576,257,415</b>	<b>1,589,643,911</b>	<b>1,249,854,280</b>	<b>339,789,632</b>	<b>1,379,090,165</b>
<b>Total expenditures</b>	<b>1,576,257,415</b>	<b>1,589,643,911</b>	<b>1,249,854,280</b>	<b>339,789,632</b>	<b>1,379,090,165</b>
Excess (deficiency) of revenues over expenditures	(31,153,861)	(39,295,798)	145,016,445	184,312,243	103,810,052
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	-	-	25,708,382	25,708,382	-
Operating Transfers To Other Funds	(26,854,843)	(61,840,874)	(58,042,724)	3,798,150	-
Sale or Compensation for the Loss of Capital Assets	-	-	135,087	135,087	-
<b>Total other financing sources (uses)</b>	<b>(26,854,843)</b>	<b>(61,840,874)</b>	<b>(32,199,255)</b>	<b>29,641,619</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(58,008,704)</b>	<b>(101,136,672)</b>	<b>112,817,190</b>	<b>213,953,862</b>	<b>103,810,052</b>
Fund balances - beginning, as previously reported	491,303,220	491,303,220	491,303,220	-	387,493,167
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	491,303,220	491,303,220	491,303,220	-	387,493,167
<b>Fund balance - ending</b>	<b>\$ 433,294,516</b>	<b>\$ 390,166,548</b>	<b>\$ 604,120,410</b>	<b>\$ 213,953,862</b>	<b>\$ 491,303,220</b>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
All major fund types  
For the Year-to-Date as of April 30, 2025  
With Comparative Totals for June 30, 2024

	CAPITAL PROJECTS FUND				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	429,000,000	429,000,000	116,443,710	(312,556,290)	150,986,248
State Funds	-	-	-	-	1,117,376
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	2,800,000	2,800,000	24,209,679	21,409,679	29,584,457
Miscellaneous	-	-	340,058	340,058	433,945
Operating Transfers From Other Funds	-	-	-	-	178,811,066
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
<b>Total revenues</b>	<b>431,800,000</b>	<b>431,800,000</b>	<b>140,993,446</b>	<b>(290,806,554)</b>	<b>360,933,092</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Instruction	-	58,994,734	3,211,482	55,783,253	1,037,108
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	44,245,656	8,343,456	35,902,200	2,030,216
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	10,045,882	10,993,914	1,428,060	9,565,854	782,736
School Safety And Security	-	-	-	-	-
Student Transportation Service	1,000,000	9,271,568	2,075,795	7,195,773	-
Support Services - Central	18,000,000	24,136,008	2,625,318	21,510,690	3,121,064
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Facilities Acquisition & Construction	729,353,050	816,833,727	144,471,733	672,361,994	60,555,810
Other Outlays	-	-	-	-	178,763,461
Debt Service	5,572,080	6,006,646	-	6,006,646	5,810,913
UNDEFINED	-	-	-	-	-
<b>Total current</b>	<b>763,971,012</b>	<b>970,482,253</b>	<b>162,155,844</b>	<b>808,326,409</b>	<b>252,101,308</b>
<b>Total expenditures</b>	<b>763,971,012</b>	<b>970,482,253</b>	<b>162,155,844</b>	<b>808,326,409</b>	<b>252,101,308</b>
Excess (deficiency) of revenues over expenditures	(332,171,012)	(538,682,253)	(21,162,397)	517,519,856	108,831,784
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	-	21,500,000	54,986,031	33,486,031	-
Operating Transfers To Other Funds	(83,403,442)	(83,403,442)	-	83,403,442	-
Sale or Compensation for the Loss of Capital Assets	-	-	1,062,862	1,062,862	-
<b>Total other financing sources (uses)</b>	<b>(83,403,442)</b>	<b>(61,903,442)</b>	<b>56,048,893</b>	<b>117,952,335</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(415,574,454)</b>	<b>(600,585,695)</b>	<b>34,886,495</b>	<b>635,472,190</b>	<b>108,831,784</b>
Fund balances - beginning, as previously reported	618,640,045	618,640,045	618,640,045	-	509,808,261
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	618,640,045	618,640,045	618,640,045	-	509,808,261
<b>Fund balance - ending</b>	<b>\$ 203,065,591</b>	<b>\$ 18,054,350</b>	<b>\$ 653,526,540</b>	<b>\$ 635,472,190</b>	<b>\$ 618,640,045</b>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
All major fund types  
For the Year-to-Date as of April 30, 2025  
With Comparative Totals for June 30, 2024

	DEBT SERVICE FUND				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	-	-	-
Federal Funds	-	-	-	-	-
Charges for Services	-	-	-	-	-
Investment Earnings	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Operating Transfers From Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
Total revenues	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>EXPENDITURES</b>					
Current					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	-	-	-
Maintenance And Operation	-	-	-	-	-
School Safety And Security	-	-	-	-	-
Student Transportation Service	-	-	-	-	-
Support Services - Central	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	-	-	-	-	-
Enterprise Operations	-	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-	-
Other Outlays	-	-	-	-	47,605
Debt Service	-	-	-	-	-
UNDEFINED	-	-	-	-	-
Total current	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,605</u>
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,605</u>
Excess (deficiency) of revenues over expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(47,605)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	-	-	-	-	-
Operating Transfers To Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balances	-	-	-	-	(47,605)
Fund balances - beginning, as previously reported	-	-	-	-	47,605
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>47,605</u>
Fund balance - ending	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
All major fund types  
For the Year-to-Date as of April 30, 2025  
With Comparative Totals for June 30, 2024

SCHOOL NUTRITION FUND					
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	-	1,322,312	1,322,312	1,366,046
Federal Funds	(11,794,465)	16,805,190	46,904,338	30,099,148	57,563,523
Charges for Services	(69,017,224)	69,017,224	498,606	(68,518,618)	707,431
Investment Earnings	-	-	-	-	129,540
Miscellaneous	(557,046)	557,046	1,461,897	904,851	2,286,294
Operating Transfers From Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
<b>Total revenues</b>	<b>(81,368,735)</b>	<b>86,379,460</b>	<b>50,187,153</b>	<b>(36,192,308)</b>	<b>62,052,834</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Instruction	-	-	-	-	-
Pupil Services	-	-	-	-	-
Improvement of Instructional Services	-	-	-	-	-
Instructional Staff Training	-	-	-	-	-
Educational Media Services	-	-	-	-	-
Federal Grant Administration	-	-	-	-	-
General Administration	-	-	-	-	-
School Administration	-	-	-	-	-
Support Services - Business	-	-	27,178	(27,178)	-
Maintenance And Operation	-	-	-	-	-
School Safety And Security	-	-	-	-	-
Student Transportation Service	-	-	-	-	-
Support Services - Central	-	-	-	-	-
Other Support Services	-	-	-	-	-
School Nutrition Program	84,549,894	89,560,619	50,386,137	39,174,482	62,299,432
Enterprise Operations	-	-	-	-	-
Facilities Acquisition & Construction	-	-	-	-	-
Other Outlays	-	-	-	-	-
Debt Service	-	-	-	-	-
UNDEFINED	-	-	-	-	-
<b>Total current</b>	<b>84,549,894</b>	<b>89,560,619</b>	<b>50,413,315</b>	<b>39,147,304</b>	<b>62,299,432</b>
<b>Total expenditures</b>	<b>84,549,894</b>	<b>89,560,619</b>	<b>50,413,315</b>	<b>39,147,304</b>	<b>62,299,432</b>
Excess (deficiency) of revenues over expenditures	(165,918,629)	(3,181,159)	(226,162)	2,954,996	(246,597)
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	-	-	464,659	464,659	-
Operating Transfers To Other Funds	-	-	-	-	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>-</b>	<b>-</b>	<b>464,659</b>	<b>464,659</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(165,918,629)</b>	<b>(3,181,159)</b>	<b>238,496</b>	<b>3,419,655</b>	<b>(246,597)</b>
Fund balances - beginning, as previously reported	28,344,821	28,344,821	28,344,821	-	28,591,418
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	28,344,821	28,344,821	28,344,821	-	28,591,418
<b>Fund balance - ending</b>	<b>\$ (137,573,808)</b>	<b>\$ 25,163,662</b>	<b>\$ 28,583,317</b>	<b>\$ 3,419,655</b>	<b>\$ 28,344,821</b>

The notes to financial statements are an integral part of this statement.

DEKALB COUNTY BOARD OF EDUCATION  
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual  
All major fund types  
For the Year-to-Date as of April 30, 2025  
With Comparative Totals for June 30, 2024

	NONMAJOR GOVERNMENTAL FUNDS				
	Orig Budget	Final Budget	Actual 2025	Variance with Final Budget	Actual 2024
<b>REVENUES</b>					
Property Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Sales Taxes	-	-	-	-	-
State Funds	-	33,446,594	24,715,943	(8,730,651)	17,612,162
Federal Funds	347,152,928	677,709,492	153,860,886	(523,848,606)	208,965,796
Charges for Services	-	-	4,682,228	4,682,228	1,047,733
Investment Earnings	-	-	12,541	12,541	16,265
Miscellaneous	217,466	7,434,722	10,605,654	3,170,932	30,492,239
Operating Transfers From Other Funds	-	-	-	-	17,862,011
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
Other Source	-	-	-	-	-
<b>Total revenues</b>	<b>347,370,394</b>	<b>718,590,808</b>	<b>193,877,252</b>	<b>(524,713,556)</b>	<b>275,996,206</b>
<b>EXPENDITURES</b>					
<b>Current</b>					
Instruction	72,727,101	261,870,256	96,014,334	165,855,922	122,169,333
Pupil Services	29,936,584	76,099,691	25,003,707	51,095,984	33,215,100
Improvement of Instructional Services	26,168,876	9,554,687	2,622,114	6,932,573	2,221,016
Instructional Staff Training	28,674,158	52,840,963	22,933,337	29,907,626	29,270,424
Educational Media Services	2,874,200	215,337	437,820	(222,483)	346,123
Federal Grant Administration	(4,405,990)	8,876,090	3,685,417	5,190,673	4,603,737
General Administration	51,356,965	45,596,245	1,696,663	43,899,581	8,069,228
School Administration	27,758,634	8,853,107	1,774,772	7,078,335	3,794,076
Support Services - Business	26,109,645	854,721	454,500	400,221	772,535
Maintenance And Operation	75,326,490	47,815,152	6,262,365	41,552,787	6,705,646
School Safety And Security	-	6,220,368	1,527,723	4,692,645	-
Student Transportation Service	27,445,095	42,220,830	2,231,091	39,989,739	6,921,163
Support Services - Central	80,181,515	18,963,196	1,262,876	17,700,320	2,387,066
Other Support Services	-	429,787	420,088	9,699	467,791
School Nutrition Program	53,744,641	6,347,385	1,190,292	5,157,093	1,644,960
Enterprise Operations	4,354,000	4,419,500	2,732,147	1,687,353	5,678,161
Facilities Acquisition & Construction	158,786,775	89,803,056	20,012,107	69,790,949	20,155,071
Other Outlays	-	-	-	-	2,778,469
Debt Service	-	-	-	-	-
UNDEFINED	-	(613,087)	-	(613,087)	-
<b>Total current</b>	<b>661,038,688</b>	<b>680,367,285</b>	<b>190,261,355</b>	<b>490,105,930</b>	<b>251,199,898</b>
<b>Total expenditures</b>	<b>661,038,688</b>	<b>680,367,285</b>	<b>190,261,355</b>	<b>490,105,930</b>	<b>251,199,898</b>
Excess (deficiency) of revenues over expenditures	(313,668,295)	38,223,523	3,615,897	(34,607,626)	24,796,308
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating Transfers From Other Funds	(4,424,000)	4,676,221	3,396,834	(1,279,387)	-
Operating Transfers To Other Funds	-	(633,100)	(26,513,183)	(25,880,083)	-
Sale or Compensation for the Loss of Capital Assets	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<b>(4,424,000)</b>	<b>4,043,121</b>	<b>(23,116,348)</b>	<b>(27,159,470)</b>	<b>-</b>
<b>Net change in fund balances</b>	<b>(318,092,295)</b>	<b>42,266,645</b>	<b>(19,500,451)</b>	<b>(61,767,096)</b>	<b>24,796,308</b>
Fund balances - beginning, as previously reported	39,942,850	39,942,850	39,942,850	-	18,907,407
YEC Fund Clean-up	-	-	-	-	-
Fund balances - beginning as restated	39,942,850	39,942,850	39,942,850	-	18,907,407
<b>Fund balance - ending</b>	<b>\$ (278,149,445)</b>	<b>\$ 82,209,495</b>	<b>\$ 20,442,399</b>	<b>\$ (61,767,096)</b>	<b>\$ 43,703,715</b>

The notes to financial statements are an integral part of this statement.